

FAB-103 0915

**Food and Beverage Tax**

State Form 44465

X Authorized  
Signature \_\_\_\_\_I declare under penalties of perjury that this is a true, correct  
and complete voucher.

Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Taxpayer ID Number For Tax Period

Due on or Before

☐ Check if Amended County/TownINDIANA DEPARTMENT OF REVENUE  
P.O. BOX 6030  
INDIANAPOLIS, IN 46206-6030

F

Total Sales of Food &amp; Beverages (Do Not Include Tax) .A.

Total Exempt Food &amp; Beverage Sales..... B.

Net Taxable Sales (Subtract Line B from Line A) .....C.

Tax Due ( of Line C).....D.

Collection Allowance (.73% of Line D)

Do Not Use this Line if the Payment is Late.....E.

**Does Not Apply**

Net Tax Due (Subtract Line E from Line D) .....F.

Penalty is Greater of \$5 or 10% of Line F (Plus Interest)\*

Use this line only if return is filed late. ....G.

**Does Not Apply**

Adjustments (An explanation must be attached).....H.

Amount Due (Total Lines F and G plus or minus H) ..... I.



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Total Exempt Food &amp; Beverage Sales..... B.

Net Taxable Sales (Subtract Line B from Line A) .....C.

Tax Due ( of Line C).....D.

Collection Allowance (.73% of Line D)

Do Not Use this Line if the Payment is Late.....E.

**Does Not Apply**

Net Tax Due (Subtract Line E from Line D) .....F.

Penalty is Greater of \$5 or 10% of Line F (Plus Interest)\*

Use this line only if return is filed late. ....G.

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Tax Due ( of Line C).....D.

Collection Allowance (.73% of Line D)

Do Not Use this Line if the Payment is Late.....E.

**Does Not Apply**

Net Tax Due (Subtract Line E from Line D) .....F.

Penalty is Greater of \$5 or 10% of Line F (Plus Interest)\*

Use this line only if return is filed late. ....G.

**Does Not Apply**

Adjustments (An explanation must be attached).....H.

Amount Due (Total Lines F and G plus or minus H) ..... I.



## For Amnesty Filing Only

Instructions for completing Form FAB-103

(The following instructions are valid for this form only.)

- A. Total Sales** – Enter the total receipts from food and beverage sales. **Do not include sales tax or food and beverage tax on this line.**
- B. Total Exempt Sales** – Enter the total exempt food and beverage sales. This figure cannot be greater than the amount on Line A.
- C. Net Taxable Sales** – Subtract Line B from Line A. This figure must never be greater than Line A.
- D. Tax Due** – Multiply Line C by the county tax rate listed on your return. If there is an entry on this line, there must be entries on Line A and Line C.
- E. Collection Allowance** – Use this line **only** if you were made on or before the due date. The Collection Allowance is available only when the **Does Not Apply** payment is timely.
- F. Net Tax Due** – Subtract Line E from Line D.
- G. Penalty/Interest Due** – A payment made after the due date is subject to penalty and interest on the total on Line D. The **penalty** is 10 percent of the total on Line D or \$5, whichever is greater. To calculate interest, multiply the amount due by the annual interest rate and divide the result by the number of days the payment is late. Interest is computed from the due date of the return to the date payment is made. Interest is not computed on the **Does Not Apply** penalty.
- H. Adjustments** – Adjustments can be an overpayment or underpayment. If Line H has a negative entry, use a negative sign. A negative adjustment must have an explanation attached or the adjustment will be disallowed. This line cannot be greater than the amount due.
- I. Total Amount Due** – Add Lines F and G plus or minus Line H. Include this amount with your return.

**Please do not send cash. Make check payable (in U.S. funds) to the Indiana Department of Revenue.**